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ABSTRACT

This report presents a variety of revenue and expenditure data for U.S. public elementary and secondary schools during the 1976-77 fiscal year. Data were compiled from annual expenditure reports submitted by each state. Information is intended to meet the general information needs of educational researchers and the more specialized needs of personnel administering programs under P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, the Elementary and Secondary Education Act of 1965. Consequently, in addition to revenue data, the publication contains capital outlay and debt service data as well as three types of current operating expenditure data. The first type of current expenditure includes state and intermediate level administration. The other two are for local public elementary and secondary education and include both current expenditures as defined by a U.S. Office of Education Handbook and current expenditures as defined by P.L. 81-874 and P.L. 89-10. A sample questionnaire form used to collect the survey data is included at the end. (Author/LD)

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ED177720

Elementary and Secondary Education

Revenues and Expenditures for Public Elementary and Secondary Education

1976-77

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
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HIGHLIGHTS

The number of pupils in average daily attendance continued its recent decline, decreasing from 41.3 million reported in 1975-76 to 40.8 million in 1976-77, down 1.1 percent.

Average revenues per pupil were $1,845 in 1976-77, up 7.6 percent from 1975-76.

Revenues from Federal sources were $162 per pupil, an increase of 8.0 percent from 1975-76.

Revenues from State sources averaged $801 per pupil, up 6.4 percent from 1975-76.

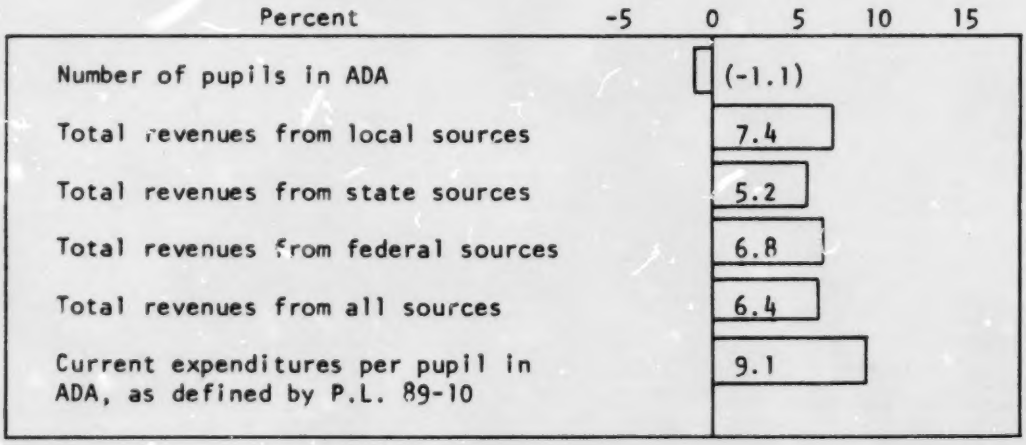
Revenues from local sources averaged $882 per pupil, an increase of 8.6 percent from 1975-76.

The share of revenues from local sources increased from 47.4 percent of total revenues in 1975-76 to 47.8 percent in 1976-77.

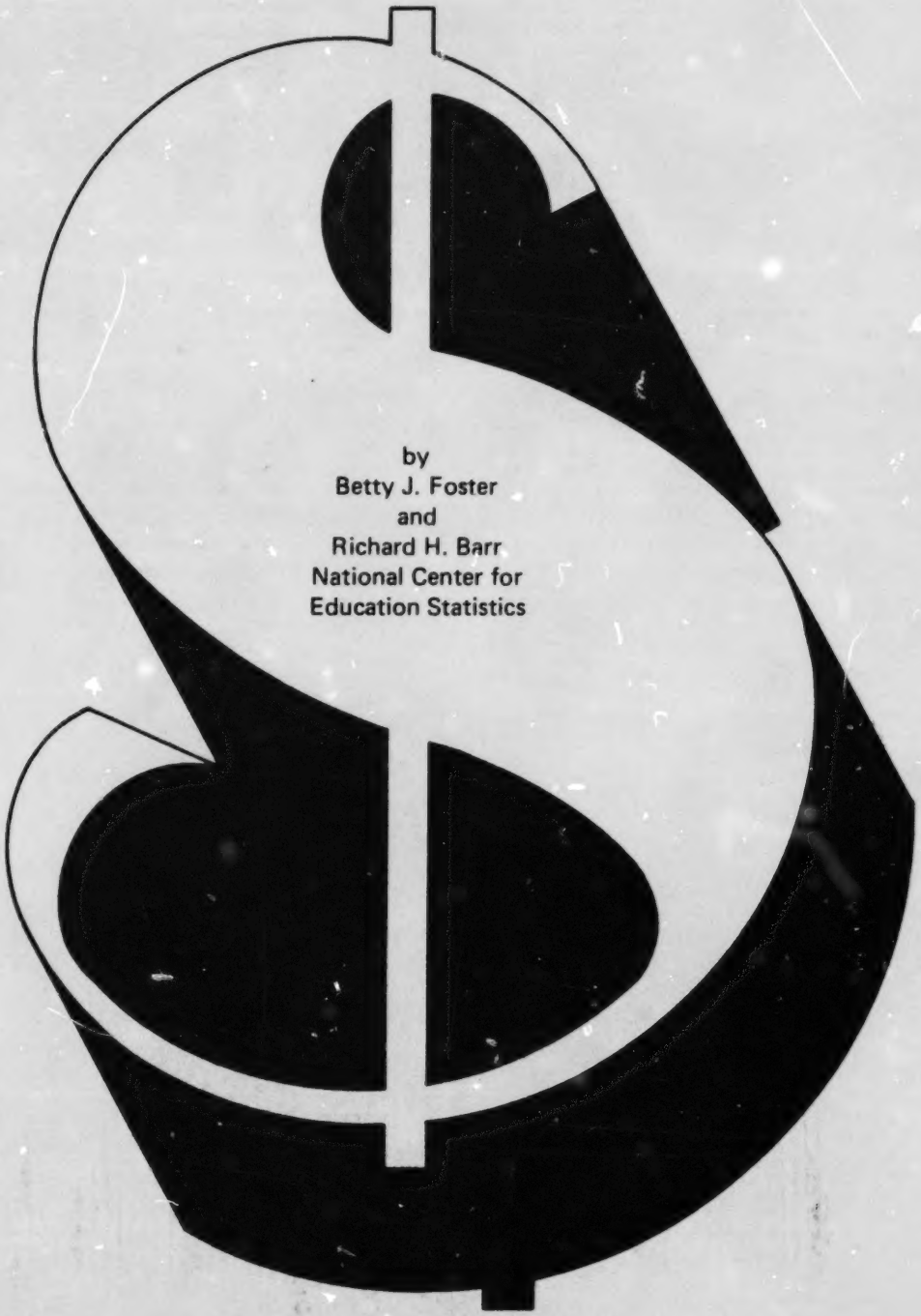
Total current expenditures for public elementary and secondary education, including amounts for State and intermediate administration, amounted to $66.9 billion in 1976-77 (an average of $1,638 per pupil in ADA); some 99.0 percent ($66.2 billion) of these monies was expended at the local level in 1976-77 (an average of $1,622 per pupil).

Total current expenditures as defined by Public Laws 81-874 and 89-10 amounted to $63.7 billion (an average of $1,561 per pupil), up 9.1 percent from 1975-76.

Percent change in selected data: 1975-76 to 1976-77



Revenues and Expenditures for Public Elementary and Secondary Education 1976-77



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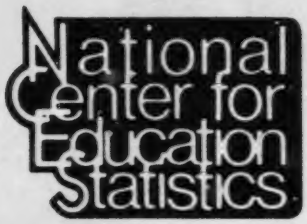

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FOREWORD

The educational community has shown an increasing interest in expenditure data for public elementary and secondary education. In response to this interest, the National Center for Education Statistics (NCES) in 1968 began publishing data compiled from annual reports submitted by the States on total current expenditures and on expenditures as defined in P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, The Elementary and Secondary Education Act of 1965. This publication was compiled from the most recent of these State reports.

The report forms used by the States for the annual submission of expenditure data were developed with the assistance of State education agency personnel, whose essential contributions we acknowledge and appreciate.

Credit is due also to various individuals in the Institutional Surveys Branch of NCES.

Leslie J. Silverman
Acting Director
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INTRODUCTION

This report is designed to meet the general information needs of educational researchers and the more specialized needs of Federal personnel administering programs under P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, the Elementary and Secondary Education Act of 1965 (ESEA). In addition to revenue data, the publication contains capital outlay and debt service data as well as three types of current operating expenditure data. The first type of current expenditure includes State and intermediate level administration. The other two, which are subsumed under this total, are for public elementary and secondary education at the local level. These two types are:

1. Current expenditures presented in the major functional categories agreed upon in the late 1940's, as published in the U.S. Office of Education Handbook I, The Common Core of State Educational Information, 1953.

2. Current expenditures as defined by P.L. 81-874 and P.L. 89-10. Type 2 expenditures include all items for public education at the local level (regardless of funding source) for current operation of public elementary and secondary schools through grade 12, including net expenditures for school lunch programs, student activities, and free summer school programs. Excluded are expenditures made from funds received from patrons as tuition and transportation fees, funds received under Titles I, II, and III of P.L. 89-10, and all expenditures for community services.

REVENUES

Revenues are defined as additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. The revenues reported were those received by public elementary and secondary education agencies during the fiscal year ending June 30, 1977. It is unlikely that the values reported would reconcile with entitlements, allotments, grant awards, etc., for the same year, since such items are often paid in different years. Also, revenues should not be mistaken for total receipts, which would include non-revenue receipts (e.g., proceeds from bond sales, loans, sale of school property, and insurance adjustments) and revenue of school enterprise accounts (from food sales and student activities).

Revenues for fiscal year 1977 totaled $75.3 billion (table A and basic table 1), up 6.4 percent from the $70.8 billion reported for 1975-76. The revenues from local sources increased from $33.5 to $36.0 billion, increasing slightly to 47.8 percent from the 47.3 percent reported for 1975-76. These figures show a continued high level of dependence on revenues from local sources, though the local share of total revenues has declined in recent years. The 1977 percent increase reflects a modest reversal of this decline.

Average (arithmetic mean) revenue per pupil in average daily attendance (ADA) yielded $1,845 for the Nation. Among the States, average revenue per pupil ranged from $1,090 for Mississippi to $3,624 for Alaska (basic table 2). Revenue from Federal sources (8.8 percent of total revenue) averaged $162 per pupil, ranging from $90 for New Hampshire to $952 for the District of Columbia. (However, it should be noted that the District of Columbia is a special case receiving exceptionally high amounts of Federal resources. If D.C. is excluded, the high would be $345 per pupil for New Mexico.) Expressed as percents of total public elementary and secondary revenues, the Federal portions ranged from 4.9 percent for Wisconsin to 23.3 percent for Mississippi and 38.0 percent for the District of Columbia. Revenue from State sources (43.4 percent of total revenues) showed similar variations. The United States (U.S.) average was $801 per pupil, with New Hampshire reporting $126 and Alaska reporting $2,609 (representing 8.3 percent and 72.0 percent respectively of public elementary and secondary school revenues for those States). Hawaii reported $1,636 per pupil (86.1 percent of revenues) from State sources, and the District of Columbia, $1,551 (62.0 percent); however, these are special cases of statewide school systems where non-Federal revenues are classified under State sources (basic table 2)1/.

Local (including intermediate) revenue sources furnished an average of $882 per pupil (47.8 percent of total revenues) for the 50 States and the District of Columbia. These ranged from a low of $217 for Mississippi to a high of $1,583 for Massachusetts; however, expressed as percents of total revenue, the low was 16.8 percent for New Mexico and the high was 85.8 percent for New Hampshire. Since all non-Federal revenue for the District of Columbia and Hawaii is classified as revenue from State sources, no local revenue is reported.

1/ In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other than Federal sources are classified as from State.

Table A.--Revenues, by source, for public elementary and secondary education agencies: 1965-66, 1975-76, and 1976-77

Revenue source	1965-66		1975-76		1976-77	
	Amount in billions	Percent	Amount in billions	Percent	Amount in billions	Percent
Total (all sources).....	$25.4	100.0	$70.8	100.0	$75.3	100.0
Local (including intermediate)..	13.4	53.0	33.5	47.3	36.0	47.8
State.....	9.9	39.1	31.1	43.9	32.7	43.4
Federal.....	2.0	7.9	6.2	8.7	6.6	8.8

NOTE.--Details may not add to totals because of rounding.

EXPENDITURES

Total Current Expenditures

A total of $66.9 billion was spent for current operations of the public elementary and secondary education system during school year 1976-77 (basic table 3). Of this amount, $66.2 billion was expended at the local level for operation of public elementary and secondary schools [including expenditures excluded under P.L. 81-874 and 89-10, as well as expenditures from payments by patrons for tuition and transportation fees and from funds received under Titles I, II, and III of the Elementary and Secondary Education Act of 1965 (ESEA)]. The additional $660.6 million was expended for State and intermediate level administration (basic table 3).

Of the total amount of local current expenditures, $63.0 billion was expended for local administration, instruction, attendance and health services, pupil transportation, plant operation and maintenance, and fixed charges. The remaining $3.2 billion was spent for "other school services" (student activities and school lunch programs as reported in basic tables 4 and 5). An additional $820.5 million local expenditure for community services was excluded because it was not expended for public elementary/secondary education.

A comparison of percentages by traditional current-expenditure category for 1976-77, 1975-76, and 1965-66 (the first year after passage of ESEA) reveals some change im emphasis (table B). The percentage for instruction showed a continuing decrease, while local administration and fixed charges showed continuing increases. Changes in accounting practices can explain some of these

changes. For example, some States now include expenses of the principal's office (formerly included as instruction) under the category of administration. However, fixed charges showed an increase, even though some States now report employee benefits within the various functions instead of in fixed charges.

Variations among the States in 1976-77 spending patterns for regular programs are shown in basic table 6 (current expenditures per pupil distributed by function) and basic table 7 (a percentage distribution of expenditures by these same categories).

Table B.--Expenditures at the local level for current operation of the regular public elementary and secondary programs, by functional category: 1965-66, 1975-76 and 1976-77

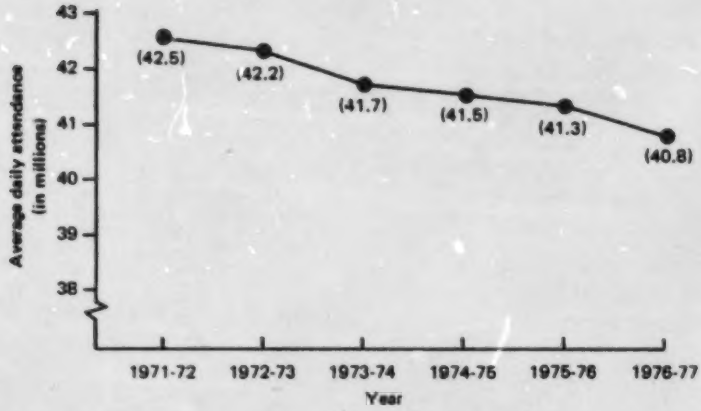
Major function	1965-66		1975-76		1976-77	
	Amount in billions	Percent	Amount in billions	Percent	Amount in billions	Percent
Total.....	$20.2	100.0	$58.7	100.0	$63.0	100.0
Local administration...	.7	3.3	2.4	4.0	2.6	4.1
Instruction.....	14.4	71.5	39.6	67.4	41.9	66.5
Attendance and health services.....	.2	1.0	.5	.9	.6	.9
Pupil transportation	.8	3.9	2.4	4.0	2.5	4.0
Operation and Maintenance of plan.....	2.4	11.8	6.6	11.2	7.3	11.6
Fixed charges (includes employer share of retirement).....	1.7	8.4	7.3	12.4	8.1	12.9

NOTE.--Details may not add to totals because of rounding.

Current Expenditures as Defined by P.L. 81-874 and P.L. 89-10

The remainder of this report deals with current expenditures as defined by P.L. 81-874 and P.L. 89-10. During 1976-77, these expenditures rose to $63.7 billion, an increase of $4.7 billion (7.9 percent) over 1975-76 (basic table 8). The number of pupils in ADA (chart 1) continued to decline (1.1 percent in 1976-77 from 41.3 million to 40.8 million), and the average per-pupil expenditure rose 9.1 percent from $1,431 to $1,561.

Chart 1.-Average daily attendance of pupils in public elementary and secondary schools: 1971-72 through 1976-77



Measures of deviation for these expenditures based on the interquartile range (25th centile to 75th centile) are reported in table C. The interquartile range increased from 1971-72 until 1974-75 and decreased in 1975-76. The decrease indicates some narrowing in the spread of average State per-pupil expenditures in spite of an increased range between the highest and lowest States (table D). The 1976-77 interquartile range increased again, reflecting the previous trend of increases established prior to 1975-76 (table C).

Table C.--Interquartile range and quartile deviation of current expenditure per pupil, as defined by P.L. 81-874 and P.L. 89-10: 1971-72 to 1976-77

Year	Interquartile range Q1 to Q3	Quartile deviation $\frac{Q3 - Q1}{2}$
1971-72.....	$ 731 to 1,023	$146
1972-73.....	799 to 1,115	158
1973-74.....	869 to 1,250	191
1974-75.....	993 to 1,429	218
1975-76.....	1,145 to 1,554	205
1976-77.....	1,245 to 1,718	237

Current per-pupil expenditures are protrayed graphically in charts 2 through 4. Chart 2 presents the geographic distribution of State average expenditures, by quartile. States with the lowest expenditure rates tend to be grouped in the Southeast, while States with higher expenditure rates tend to be grouped in the Northeast and North Central areas.

Chart 2.--State average current expenditure per pupil for operation of public elementary and secondary schools, by quartile: 1976-77

(As reported for administration of P.L. 81-874 and P.L. 89-10)

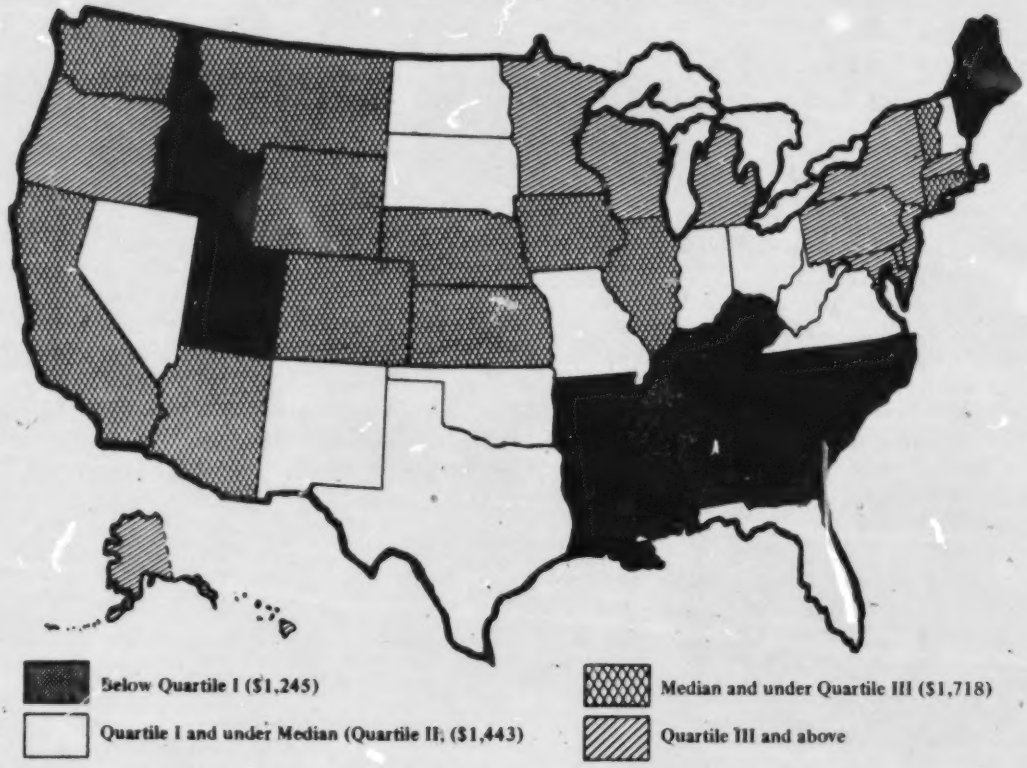
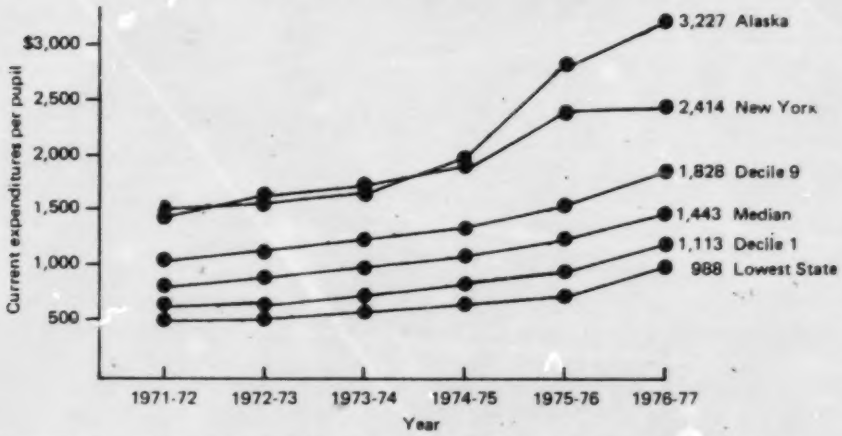

Below Quartile I ($1,245)
Quartile I and under Median (Quartile II; ($1,443)
Median and under Quartile III ($1,718)
Quartile III and above

Chart 3 describes the relationship of current expenditure per-pupil in the lowest and highest spending States and the first decile, median and ninth decile of the distribution for the period 1971-72 to 1976-77. Of the 48 contiguous States, and the District of Columbia, the highest spending State has continued to be New York, followed by the District of Columbia. For the 50 States and the District of Columbia, the high has fluctuated between Alaska and New York; however, in the last 2 years, Alaska has moved sharply upward by comparison. The graph shows that, except for Alaska, average per-pupil expenditures tend to increase equally for States at all levels.

Chart 3.--Lowest, 1st decile, median, 9th decile, and highest State averages of current expenditures per pupil: 1971-72 to 1976-77



[1] Among the contiguous States and the District of Columbia, New York has consistently been the highest spending State. Among the 50 States and the District of Columbia, the highest has fluctuated between New York and Alaska.

Table D.--U.S. average and lowest and highest State averages of current expenditure per pupil*: 1971-72 to 1976-77

Year	U.S. average	Lowest State average	Highest State average
1971-72.....	$ 926	$533	$1,596
1972-73.....	1,020	595	1,689
1973-74.....	1,132	668	1,964
1974-75.....	1,294	756	2,300
1975-76.....	1,431	874	2,836
1976-77.....	1,561	988	3,227

*As reported for administration of P.L. 81-874 and P.L. 89-10.

Table D shows that the U.S. average per-pupil expenditure increased 68.6 percent in the past 5 years (from $926 in 1971-72 to $1,561 in 1976-77). As the U.S. average has risen, the range of expenditures among the States has widened. In 1971-72, the range of State per-pupil expenditure rate was $1,063 (from $533 to $1,596); in 1976-77 this range had increased to $2,239 (from $988 to $3,227).

Table E shows the data from table D after adjustment to constant (1976-77) dollars based on changes in the Consumer Price Index (CPI) published by the Bureau of Labor Statistics, U.S. Department of Labor. (For example, since the CPI for 1971-72 was 123.267 and for 1976-77, 175.800, the 1971-72 data were adjusted upward by the factor of 1.4262). Chart 4 shows that, even when so adjusted, the national average per-pupil expenditure increased 18.2 percent since 1971-72. The lowest State per-pupil expenditure increased by 30.0 percent; the highest, by 41.8 percent. New York, by comparison, has not increased commensurately with the increase in CPI and therefore shows a relative decline in expenditures.

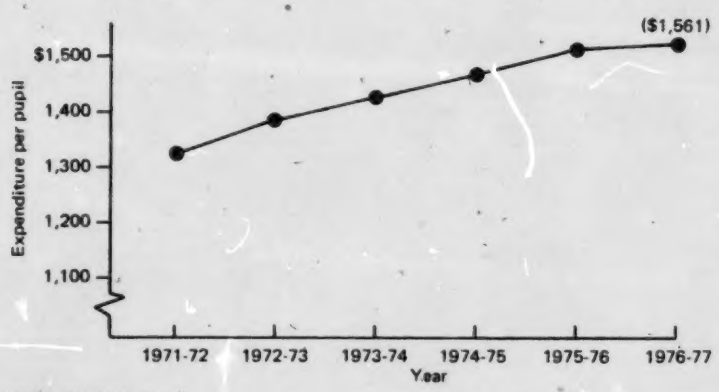
Table E.--Adjusted U.S. average, lowest and highest State averages, and New York State average of current expenditure per pupil* in constant (1976-77) dollars: 1971-72 to 1976-77

Year	U.S. average	Lowest State average	Highest State average	New York State average
1971-72..	$1,321	$760	$2,276	$2,276
1972-73..	1,398	816	2,315	2,315
1973-74..	1,424	841	2,471	2,471
1974-75..	1,466	857	2,606	2,511
1975-76..	1,514	925	3,000	2,463
1976-77..	1,561	988	3,227	2,414

*As reported for administration of P.L. 81-874 and P.L. 89-10.

When the data are expressed as percents, the gap between the lowest State per-pupil expenditure and the national average has decreased, while the gap between the national average and the New York State per-pupil expenditure widened by a larger amount. The highest spending State is spending more than three (3.27) times as much per pupil as the lowest spending State. Based on adjusted dollars, since 1971-72, the range from low to high has risen 47.7 percent (from $1,516 in 1971-72 to $2,239 in 1976-77).

Chart 4.--Adjusted U.S. average current expenditure per pupil in constant (1976-77) dollars: 1971-72 to 1976-77



SOURCE: Table E.

Basic Tables

NOTE.—In all tables, details may not add to totals because of rounding.

Table 1.--Revenues of public elementary and secondary education agencies, by source and by State or other area: Aggregate United States, 1976-77

(In thousands of dollars)

State or other area	Revenue receipts							Non-revenue receipts	Total receipts
				Local					
	Total	Federal	State	Total 1/	Intermediate	Property tax	Other local		
1	2	3	4	5	6	7	8	9	10
50 States and D.C.	$75,322,532	$6,629,498	$32,688,903	$36,004,134	$670,805	$32,465,232	$2,868,101	$3,926,156	$79,248,688
Alabama	884,544	144,971	541,336	198,236	—	80,625	117,612	37,198	921,742
Alaska	301,550	25,166	217,085	59,298	—	59,298	—	2/ 91,225	392,775
Arizona	877,212	87,243	435,110	354,859	695	335,064	19,100	48,888	926,100
Arkansas	523,117	81,433	260,526	181,159	1,212	173,703	6,245	41,977	565,094
California	8,284,509	711,461	3,330,302	4,222,746	235,575	3,850,984	136,187	273,951	8,558,460
Colorado	1,097,518	70,804	407,709	619,005	298	507,773	110,934	65,818	1,163,336
Connecticut	1,014,946	53,388	250,391	711,167	—	711,167	—	166,431	1,181,377
Delaware	245,996	23,971	168,447	53,576	—	49,318	4,259	10,570	256,564
District of Columbia 3/	262,874	99,989	162,885	(4/)	(4/)	(4/)	(4/)	—	262,874
Florida	2,504,158	253,941	1,332,724	915,493	—	778,103	137,389	52,094	2,556,252
Georgia	1,303,955	166,399	610,223	527,333	—	474,665	52,668	86,088	1,390,043
Hawaii	303,942	42,137	261,805	(4/)	(4/)	(4/)	(4/)	38,376	342,318
Idaho	242,309	28,058	103,595	110,657	14,739	84,837	11,081	16,122	258,431
Illinois	4,065,855	265,996	1,558,266	2,241,593	—	2,020,461	221,133	183,082	4,248,937
Indiana	1,694,275	99,658	837,827	756,789	6,342	615,862	134,584	33,557	1,727,832
Iowa	1,060,599	60,959	402,704	596,935	1,455	553,476	42,004	33,903	1,094,502
Kansas	704,470	58,611	277,693	368,166	16,620	311,124	40,421	38,511	742,981
Kentucky	876,938	120,022	503,074	253,842	—	208,262	45,580	9,240	886,178
Louisiana	1,156,372	207,944	619,803	328,625	—	140,477	188,148	54,559	1,210,931
Maine	321,979	29,565	143,128	149,287	—	145,827	3,460	15,091	337,070
Maryland	1,694,448	130,022	671,075	893,351	—	882,750	10,601	10,091	1,704,539
Massachusetts	2,615,284	130,943	826,451	1,657,890	—	1,590,622	67,268	2/ 110,040	2,725,324
Michigan	3,764,870	239,902	1,676,307	1,848,662	8,703	1,770,923	69,036	103,328	3,868,198
Minnesota	1,735,448	104,024	1,006,280	625,144	9,433	544,857	70,855	113,242	1,848,690
Mississippi	518,687	120,617	294,910	103,160	317	93,988	8,855	11,329	530,016
Missouri	1,275,579	120,306	462,792	692,481	84,041	525,689	82,752	49,676	1,325,255
Montana	306,372	29,808	154,732	121,832	23,443	84,098	14,291	25,115	331,487
Nebraska	490,150	37,717	96,035	356,398	16,718	332,641	7,039	15,771	505,921
Nevada	215,346	15,705	77,736	121,905	—	79,490	42,415	19,830	235,176
New Hampshire	243,208	14,443	20,145	208,620	—	206,121	2,499	26,113	269,321
New Jersey	3,038,495	182,002	1,118,390	1,738,103	—	1,699,545	38,558	51,511	3,090,006
New Mexico	419,678	89,479	259,776	70,423	—	36,065	34,358	12,157	431,835
New York	7,954,229	473,490	3,089,980	4,390,750	—	4,192,708	198,041	330,716	8,284,945
North Carolina	1,469,898	216,457	937,023	316,419	—	280,285	36,133	21,130	1,491,028
North Dakota	202,959	23,854	88,439	90,666	17,525	67,580	5,562	2/ 3,160	206,119
Ohio	3,230,940	206,316	1,311,374	1,713,250	—	1,676,223	37,027	292,442	3,523,382
Oklahoma	845,923	102,402	450,324	293,198	23,074	257,035	13,089	41,585	887,508
Oregon	942,724	77,905	241,616	623,203	88,645	496,208	38,350	69,463	1,012,187
Pennsylvania	4,148,034	360,896	1,854,350	1,932,788	—	1,529,864	402,924	361,253	4,509,287
Rhode Island	280,676	24,310	89,551	166,615	—	159,461	7,154	2/ 3,615	284,291
South Carolina	809,235	137,712	441,208	230,315	8,395	195,056	26,864	17,678	826,913
South Dakota	214,313	28,727	37,446	148,140	2,862	132,069	13,209	2,242	216,555
Tennessee	1,048,863	131,315	504,395	413,153	—	293,606	119,547	72,535	1,121,399
Texas	4,133,980	483,368	1,928,705	1,721,907	10,207	1,603,122	108,578	520,771	4,654,751
Utah	436,587	42,617	235,146	158,824	—	144,443	14,382	46,248	482,835
Vermont	173,219	11,829	48,212	113,178	—	107,433	5,745	5,749	178,968
Virginia	1,679,159	185,418	543,410	950,331	—	908,962	41,369	120,095	1,799,254
Washington	1,323,559	121,145	796,009	406,406	61,346	315,012	30,048	65,234	1,388,793
West Virginia	554,524	59,585	337,097	157,842	507	149,582	7,753	21,865	576,389
Wisconsin	1,646,341	80,341	592,189	974,011	2,422	937,752	33,838	63,433	1,709,974
Wyoming	182,488	12,927	53,158	116,403	36,231	71,016	9,156	22,057	204,545
Outlying Areas:									
American Samoa	7,606	3,052	4,553	--	--	--	--	--	7,606
Canal Zone	23,038	23,038	--	--	--	--	--	--	23,038
Guam	48,694	9,781	38,913	--	--	--	--	--	48,694
Puerto Rico	438,280	115,454	322,826	--	--	--	--	--	438,280
Virgin Islands	35,740	5,393	30,347	--	--	--	--	--	35,740
Trust Territory of the Pacific Islands	20,445	8,320	12,125	--	--	--	--	--	20,445

1/ Local revenues include revenues from the intermediate level.
2/ Estimates based on data reported in the series "Bond Sales for Public School Purposes."
3/ Revenues from Federal sources for the District of Columbia include 26.8 percent of the revenues from local sources, since that percentage of the general revenues of the District of Columbia was received from the Federal Government in FY 1977.
4/ In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other than Federal sources are classified as from State sources.

Table 2.--Average daily attendance and revenue per pupil for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1976-77

State or other area	Average daily attendance (ADA) (in thousands)	Revenue per pupil: Total		Federal		State		Local 1/	
		Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
1	2	3	4	5	6	7	8	9	10
50 States and D.C.	40,832	$1,845	100.0	$162	8.8	$ 801	43.4	$ 882	47.8
Alabama	707	1,251	100.0	205	16.4	766	61.2	280	22.4
Alaska	83	3,624	100.0	302	8.3	2,609	72.0	713	19.7
Arizona	468	1,874	100.0	186	9.9	930	49.6	758	40.5
Arkansas	427	1,225	100.0	191	15.6	610	49.8	424	34.6
California	4,502	1,840	100.0	158	8.6	744	40.4	938	51.0
Colorado	527	2,083	100.0	134	6.5	774	37.1	1,175	56.4
Connecticut	585	1,735	100.0	91	5.2	428	24.7	1,216	70.1
Delaware	111	2,216	100.0	216	9.7	1,518	68.5	483	21.8
District of Columbia	105	2,504	100.0	2/952	38.0	1,551	62.0	(3/)	(3/)
Florida	1,447	1,731	100.0	177	10.2	921	53.2	633	36.6
Georgia	1,001	1,303	100.0	166	12.8	610	46.8	527	40.4
Hawaii	160	1,900	100.0	263	13.9	1,636	86.1	(3/)	(3/)
Idaho	187	1,296	100.0	150	11.6	554	42.8	592	45.7
Illinois	1,993	2,040	100.0	133	6.5	782	38.3	1,125	55.1
Indiana	1,055	1,606	100.0	94	5.9	794	49.5	717	44.7
Iowa	568	1,867	100.0	107	5.7	709	38.0	1,051	56.3
Kansas	415	1,698	100.0	147	8.3	669	39.4	887	52.2
Kentucky	637	1,377	100.0	188	13.7	790	57.4	398	28.9
Louisiana	783	1,477	100.0	266	18.0	792	53.6	420	28.4
Maine	226	1,425	100.0	131	9.2	633	44.5	661	46.4
Maryland	756	2,241	100.0	172	7.7	888	39.6	1,182	52.7
Massachusetts	1,047	2,498	100.0	124	5.0	789	31.6	1,583	63.4
Michigan	1,864	2,020	100.0	129	6.4	899	44.5	992	49.1
Minnesota	810	2,143	100.0	128	6.0	1,242	58.0	772	36.0
Mississippi	476	1,090	100.0	253	23.3	620	56.9	217	19.9
Missouri	849	1,502	100.0	142	9.4	545	36.3	816	54.3
Montana	155	1,977	100.0	192	9.7	998	50.5	786	39.8
Nebraska	294	1,667	100.0	128	7.7	327	19.6	1,212	72.7
Nevada	130	1,657	100.0	121	7.3	598	36.1	938	56.6
New Hampshire	160	1,520	100.0	90	5.9	126	8.3	1,304	85.8
New Jersey	1,279	2,376	100.0	142	6.0	874	36.8	1,359	57.2
New Mexico	260	1,614	100.0	345	21.3	999	61.9	271	16.8
New York	2,834	2,807	100.0	167	6.0	1,090	38.8	1,549	55.2
North Carolina	1,102	1,334	100.0	196	14.7	850	63.7	287	21.5
North Dakota	124	1,637	100.0	192	11.8	713	43.6	731	44.7
Ohio	2,058	1,570	100.0	100	6.4	637	40.6	832	53.0
Oklahoma	538	1,516	100.0	184	12.1	807	53.2	525	34.7
Oregon	427	2,208	100.0	182	8.3	566	25.6	1,459	66.1
Pennsylvania	2,000	2,074	100.0	180	8.7	927	44.7	966	46.6
Rhode Island	157	1,788	100.0	156	8.7	570	31.9	1,061	59.4
South Carolina	563	1,437	100.0	245	17.0	784	54.5	409	28.5
South Dakota	141	1,520	100.0	204	13.4	266	17.5	1,051	69.1
Tennessee	822	1,276	100.0	160	12.5	614	48.1	503	39.4
Texas	2,567	1,610	100.0	188	11.7	751	46.7	671	41.7
Utah	284	1,537	100.0	150	9.8	828	53.9	559	36.4
Vermont	97	1,786	100.0	122	6.8	497	27.9	1,167	65.3
Virginia	1,015	1,654	100.0	183	11.0	535	32.4	936	56.6
Washington	723	1,831	100.0	168	9.2	1,101	60.1	562	30.7
West Virginia	369	1,503	100.0	161	10.7	914	60.8	428	28.5
Wisconsin	839	1,963	100.0	96	4.9	706	36.0	1,161	59.1
Wyoming	84	2,172	100.0	154	7.1	633	29.1	1,386	63.8
Outlying Areas:									
American Samoa	9	845	--	339	--	506	--	--	--
Canal Zone	11	2,094	--	2,094	--	--	--	--	--
Guam	26	1,896	100.0	381	20.1	1,515	79.9	--	--
Puerto Rico	646	678	--	179	--	500	--	--	--
Virgin Islands	24	1,489	100.0	225	15.1	1,264	84.9	--	--
Trust Territory of the Pacific Islands	30	682	100.0	277	40.6	404	59.3	--	--

1/ Local revenues include revenues from the intermediate level.
2/ Revenues from Federal sources for the District of Columbia include 26.8 percent of the revenues from local sources, since that percentage of the general revenues of the District of Columbia was received from the Federal Government in FY 1977.
3/ In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other than Federal sources are classified as from State sources.

Table 3.--Public elementary and secondary school expenditures, by purpose and by State or other area: Aggregate United States, 1975-77

(In thousands of dollars)

State or other area	Total expenditures 1/	Current expenditures				Capital outlay	Debt Service	
		Total	State administration	Intermediate administration	Local [illegible] expenditures		Interest	Repayment of principal
1	2	3	4	5	6	7	8	9
50 States and D.C.....	$74,193,648	$66,896,735	$483,437	$177,154	[illegible]46	$5,343,514	$1,953,399	$3,502,092
Alabama.....	938,141	869,748	2/18,744	--	831,004	61,409	6,984	8,155
Alaska.....	322,901	281,317	5,448	--	275,869	3/28,839	3/12,745	3/11,776
Arizona.....	909,778	735,562	8,431	1,693	725,438	145,750	28,466	10,564
Arkansas.....	520,561	466,185	5,861	1,016	459,308	41,346	13,030	17,763
California.....	8,113,423	7,509,475	29,949	81,862	7,397,664	488,380	115,568	338,032
Colorado.....	1,027,468	871,358	6,214	--	865,144	122,363	33,747	34,182
Connecticut.....	1,083,265	1,017,775	2,829	--	1,014,946	3/39,633	3/25,857	3/52,974
Delaware.....	234,022	213,513	3,326	--	210,187	10,469	10,040	17,827
District of Columbia.....	259,240	259,240	(4/)	--	259,240	--	--	--
Florida.....	2,274,735	2,011,723	19,252	--	1,992,471	213,154	49,858	46,547
Georgia.....	1,468,705	1,300,517	16,448	--	1,284,069	147,761	20,427	41,574
Hawaii.....	332,649	293,654	(4/)	--	293,654	38,376	619	3,422
Idaho.....	252,121	220,694	3,625	--	217,069	25,635	5,792	6,186
Illinois.....	4,139,208	3,508,470	13,619	2,879	3,491,972	511,326	119,412	755,666
Indiana.....	1,646,266	1,435,803	7,600	600	1,427,603	152,305	58,158	73,000
Iowa.....	1,033,828	952,610	7,293	--	945,317	83,261	17,957	29,474
Kansas.....	718,446	639,317	4,551	--	634,766	64,729	14,400	17,920
Kentucky.....	785,660	719,821	6,504	--	713,317	37,870	27,969	23,161
Louisiana.....	1,122,376	1,006,843	13,016	--	993,829	88,329	27,402	37,064
Maine.....	331,431	294,991	3,200	--	291,791	26,274	10,166	14,689
Maryland.....	1,649,067	1,436,175	14,216	--	1,421,959	178,944	33,948	65,116
Massachusetts.....	2,336,710	2,170,829	14,435	--	2,156,394	90,367	75,514	146,376
Michigan.....	3,794,089	3,380,877	12,538	--	3,368,339	255,862	157,350	131,690
Minnesota.....	1,638,993	1,470,991	10,437	--	1,460,554	120,385	47,617	72,818
Mississippi.....	583,253	536,849	6,653	--	530,196	40,676	3/5,728	3/9,940
Missouri.....	1,259,979	1,167,463	5,783	--	1,161,680	65,099	27,417	42,740
Montana.....	302,315	276,564	4,211	2,800	269,553	22,200	3,551	8,380
Nebraska.....	496,860	476,120	4,800	--	471,320	9,260	11,480	23,731
Nevada.....	221,926	188,334	2,779	--	185,555	20,736	12,856	13,350
New Hampshire.....	250,120	226,714	10,282	--	216,432	16,446	6,960	13,965
New Jersey.....	2,922,711	2,753,830	17,978	--	2,735,852	84,120	84,761	113,719
New Mexico.....	424,851	368,023	4,208	--	363,815	50,930	5,898	19,665
New York.....	7,498,610	7,074,875	35,817	--	7,039,058	196,650	227,085	391,686
North Carolina.....	1,530,682	1,373,365	3/16,611	--	1,356,754	143,795	3/13,522	3/20,035
North Dakota.....	198,593	180,193	1,290	3,241	175,662	15,855	2,545	6,247
Ohio.....	3,197,663	2,952,327	17,787	--	2,934,540	176,393	68,943	165,005
Oklahoma.....	818,083	737,118	8,800	499	727,819	72,370	8,595	33,378
Oregon.....	937,073	819,785	8,155	6,620	805,010	100,194	17,094	23,135
Pennsylvania.....	4,152,598	3,708,810	21,121	--	3,687,689	253,579	190,209	212,538
Rhode Island.....	292,023	281,889	4,154	--	277,735	1,962	8,172	13,810
South Carolina.....	774,224	682,387	9,100	--	673,287	75,591	16,246	21,556
South Dakota.....	211,404	188,066	2,978	--	185,088	20,371	6/2,967	6/3,662
Tennessee.....	1,096,556	986,698	4,208	--	982,490	97,945	11,913	8,489
Texas.....	4,122,839	3,512,137	19,410	61,717	3,431,010	437,842	172,860	131,527
Utah.....	464,617	366,494	7,611	--	358,883	87,027	11,096	17,331
Vermont.....	158,249	149,017	2,246	--	146,771	4,811	4,421	16,133
Virginia.....	1,660,018	1,467,142	11,443	--	1,455,699	142,427	50,449	71,679
Washington.....	1,326,625	1,213,890	7,801	13,233	1,192,856	88,433	24,302	48,838
West Virginia.....	563,764	501,084	6,405	--	494,679	56,170	6,510	9,267
Wisconsin.....	1,408,220	1,490,191	11,304	994	1,477,893	78,953	39,076	99,547
Wyoming.....	186,509	149,880	2,966	--	146,914	30,912	5,717	6,763
Outlying Areas:								
American Samoa.....	6,961	6,961	(4/)	--	6,961	--	--	--
Canal Zone.....	19,265	18,744	(4/)	--	18,744	521	--	--
Guam.....	48,235	47,132	--	--	47,132	1,103	--	--
Puerto Rico.....	443,940	443,940	(4/)	--	443,940	--	--	--
Virgin Islands.....	42,366	35,010	(4/)	--	35,010	7,356	--	--
Trust Territory of the Pacific Islands.....	23,345	19,645	(4/)	--	19,645	3,700	--	--

1/ Repayment of principal is not included in total expenditures since the borrowed funds have been reported previously in expenditures and to include them here would result in double reporting.
2/ Based upon unpublished data from Common Core of Data - Part VII, State Education Agency Report.
3/ Based on unpublished data of the 1977 Census of Governments Survey of Local Government Finances School Systems, conducted jointly by the Bureau of the Census and the National Center for Education Statistics.
4/ State administration is included with local administration for the District of Columbia, Hawaii, and outlying areas.
5/ Data reported are for the 1975-76 year.
6/ Division between principal and interest based on prior year's distribution.

Table 4.--Current expenditures at the local level for free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1976-77

(In thousands of dollars)

State or other area	Total	Major function							
		Total	Administration	Instruction 1/2/	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges	Other pupil services
1	2	3	4	5	6	7	8	9	10
50 States and D.C.	$66,236,144	$63,046,059	$2,612,697	$41,901,185	$593,400	$2,502,203	$2,130,812	$8,105,765	$3,190,085
Alabama	851,004	731,265	19,460	490,209	16,340	26,640	63,352	115,264	119,739
Alaska	275,869	270,553	31,931	179,248	(3/)	14,840	44,534	(4/)	5,316
Arizona	725,438	684,672	22,737	469,514	(3/)	20,191	96,564	75,666	40,766
Arkansas	459,308	423,557	17,926	284,109	2,143	22,883	44,265	52,231	35,751
California	7,397,644	7,066,958	137,652	5,023,789	38,725	110,841	638,579	1,096,373	330,706
Colorado	865,144	829,118	17,890	637,881	32,464	28,910	111,365	607	36,026
Connecticut	1,014,946	982,002	39,190	742,262	29,881	44,209	126,461	(4/)	32,944
Delaware	210,187	201,450	8,328	125,704	2,342	10,799	27,375	26,901	8,737
District of Columbia	259,240	244,120	11,919	161,994	2,637	3,174	39,793	24,604	15,120
Florida	1,992,471	1,893,063	92,865	1,291,282	(3/)	58,360	208,789	241,767	99,408
Georgia	1,284,049	1,180,465	82,649	702,396	26,240	—	193,115	176,065	103,604
Hawaii	293,654	275,727	16,577	184,974	4,844	6,902	22,772	39,659	17,927
Idaho	217,069	202,955	7,716	146,060	800	10,380	26,282	11,717	14,114
Illinois	3,491,972	3,259,169	144,338	2,207,758	28,863	119,478	431,053	327,679	232,803
Indiana	1,427,603	1,371,384	37,173	894,964	11,374	67,241	190,788	169,844	56,219
Iowa	945,317	900,349	35,082	597,913	5,840	43,956	122,407	95,151	44,968
Kansas	634,766	603,338	24,524	404,516	3,572	27,854	77,943	64,928	31,428
Kentucky	713,317	659,531	18,265	469,488	5,570	42,700	68,016	55,492	53,786
Louisiana	993,829	905,368	56,392	602,834	5,318	65,410	91,047	84,367	88,461
Maine	291,791	274,184	9,014	202,553	1,486	16,391	34,921	9,820	17,607
Maryland	1,421,959	1,376,490	35,463	902,564	14,231	60,622	188,414	175,196	45,469
Massachusetts	2,136,394	2,058,821	72,709	1,409,750	21,646	84,829	260,236	209,651	97,573
Michigan	3,368,339	3,268,589	144,722	2,070,509	11,987	134,103	403,453	503,814	99,750
Minnesota	1,460,554	1,400,436	50,511	916,625	12,003	83,503	154,582	183,213	60,118
Mississippi	530,196	473,160	42,876	348,517	6,918	30,156	44,693	—	57,036
Missouri	1,161,680	1,112,596	39,493	775,789	8,901	58,487	135,428	94,498	49,084
Montana	269,553	257,291	9,651	174,366	2,198	12,049	28,321	30,705	12,262
Nebraska	471,320	453,273	23,531	296,616	2,530	16,258	56,290	58,049	18,047
Nevada	185,555	179,217	4,041	119,138	1,351	6,822	23,726	24,139	6,338
New Hampshire	216,432	205,098	7,967	141,513	2,430	11,184	24,333	17,671	11,334
New Jersey	2,735,852	2,630,391	101,431	1,689,367	44,330	100,465	322,907	371,892	105,461
New Mexico	363,815	343,151	11,400	233,178	2,763	17,792	38,903	39,114	20,664
New York	7,039,058	6,796,270	247,939	4,085,280	78,922	364,013	615,645	1,404,470	242,788
North Carolina	1,356,754	1,254,535	31,597	903,983	4,443	48,371	121,203	144,938	102,219
North Dakota	175,662	167,471	6,576	111,505	318	13,059	20,958	15,075	8,191
Ohio	2,934,540	2,822,915	112,755	1,843,950	15,587	96,366	350,998	403,280	96,625
Oklahoma	727,819	684,895	26,406	450,373	3,072	28,862	82,152	94,029	42,924
Oregon	805,010	774,757	31,136	501,200	4,175	33,301	96,214	108,731	30,253
Pennsylvania	3,687,689	3,541,519	126,746	2,162,282	50,641	145,273	442,219	614,358	146,170
Rhode Island	277,735	262,757	18,480	192,792	2,526	9,617	39,341	—	14,978
South Carolina	673,287	614,767	19,374	421,433	4,832	21,072	67,614	80,442	58,520
South Dakota	185,088	171,711	10,732	129,348	1,235	9,485	20,911	(4/)	13,377
Tennessee	982,490	909,356	18,884	610,490	4,904	40,830	93,149	141,099	73,134
Texas	3,431,010	3,222,641	439,573	2,138,477	36,402	75,799	372,959	159,433	208,369
Utah	358,883	342,754	6,280	224,350	1,727	10,415	39,787	60,193	16,129
Vermont	146,771	139,587	5,715	90,555	1,171	7,882	18,649	15,616	7,184
Virginia	1,455,699	1,390,246	32,039	960,756	9,263	66,274	170,380	151,334	65,453
Washington	1,192,856	1,161,882	36,965	851,187	6,004	58,025	160,666	49,035	30,974
West Virginia	494,679	466,779	14,818	309,643	4,116	35,166	53,824	49,212	27,900
Wisconsin 5/	1,477,893	1,443,349	37,389	932,616	6,284	74,538	177,217	217,306	32,544
Wyoming	146,914	143,127	13,870	83,585	8,041	6,426	16,038	15,167	3,787
Outlying Areas:									
American Samoa	6,961	5,754	209	5,305	—	148	92	—	1,207
Canal Zone	18,744	18,744	956	14,190	—	421	2,595	581	—
Guam	42,738	38,344	6,289	24,494	543	3,926	1,298	1,795	4,394
Puerto Rico	443,940	375,781	19,378	309,070	7,282	10,239	11,468	18,344	68,159
Virgin Islands	35,010	31,730	1,191	27,215	351	1,146	1,829	—	3,280
Trust Territory of the Pacific Islands	19,645	16,525	1,395	15,130	—	—	—	—	3,120

1/ States using newer classification systems include the expenditure for the principal's office in administration, resulting in a higher expenditure for administration and a lower expenditure for instruction.
2/ Data in column 5 include expenditures for free summer school.
3/ Expenditures for this function were included in amounts reported in other functions.
4/ Newer classification systems provide for fixed charges expended by local school systems to be distributed throughout the other functions.
5/ The gross expenditure for student body activities are buried in the costs reported in columns 4 through 9. Data in column 10 do not include $4.8 million which represents the offsetting receipts from sale of tickets and concessions.

Table 5.--Public elementary and secondary school current expenditures for other pupil services and community services, by State or other area: Aggregate United States, 1976-77

(In thousands of dollars)

State or other area	Total other pupil services	Other pupil services: Food services: Value of commodities	Food services: Cash 1/	Pupil activities 2/	Community services
1	2	3	4	5	6
50 States and D.C.	$3,190,085	$478,743	$2,300,584	$410,758	$820,507
Alabama	119,739	11,177	84,644	23,918	3,168
Alaska	5,316	3/ 1,337	2,635	1,344	1,183
Arizona	40,766	5,881	34,885	--	--
Arkansas	35,751	8,020	27,231	500	973
California	330,706	31,429	299,277	--	137,044
Colorado	36,026	6,175	25,100	4,751	1,283
Connecticut	32,944	3/ 5,122	21,048	6,774	--
Delaware	8,737	1,019	7,718	--	2,072
District of Columbia	15,120	1,093	14,027	--	--
Florida	99,408	10,382	89,026	--	164,926
Georgia	103,604	18,500	82,984	2,120	--
Hawaii	17,927	3,245	14,682	--	13,730
Idaho	14,114	2,344	11,548	222	261
Illinois	232,803	23,191	84,739	124,873	--
Indiana	56,219	12,882	43,337	--	9,111
Iowa	44,968	8,034	27,559	9,375	3,310
Kansas	31,428	--	28,151	3,277	680
Kentucky	53,786	14,186	39,600	--	267
Louisiana	88,461	11,130	77,331	--	5,137
Maine	17,607	2,600	13,104	1,903	9,452
Maryland	45,469	6,477	35,488	3,504	16,693
Massachusetts	97,573	3/14,041	62,355	21,177	71,194
Michigan	99,750	17,596	74,546	7,608	--
Minnesota	60,118	12,695	29,619	17,804	24,448
Mississippi	57,036	10,034	44,967	2,035	2,053
Missouri	49,084	11,966	36,118	1,000	--
Montana	12,262	3/ 2,069	6,657	3,536	6,827
Nebraska	18,047	5,730	10,293	2,024	--
Nevada	6,338	1,092	4,078	1,168	66
New Hampshire	11,334	1,700	7,017	2,617	842
New Jersey	105,461	9,887	67,646	27,928	30,494
New Mexico	20,664	3,719	14,769	2,176	3,901
New York	242,788	19,178	181,096	42,514	62,594
North Carolina	102,219	22,132	79,648	439	--
North Dakota	8,191	2,227	5,257	707	216
Ohio	96,625	18,308	75,124	3,193	64,724
Oklahoma	42,924	7,864	33,394	1,666	18,381
Oregon	30,253	5,942	14,738	9,573	1,633
Pennsylvania	146,170	23,002	82,914	40,254	111,109
Rhode Island	14,978	1,927	11,142	1,909	480
South Carolina	58,520	10,614	47,565	341	--
South Dakota	13,377	2,238	8,275	2,864	21
Tennessee	73,134	14,574	58,325	235	1,540
Texas	208,369	34,356	135,022	38,991	18,376
Utah	16,129	4,500	11,504	125	10,554
Vermont	7,184	1,360	4,796	1,028	33
Virginia	65,453	13,828	51,625	--	--
Washington	30,974	6,582	24,392	--	5,258
West Virginia	27,900	5,519	22,341	40	4,468
Wisconsin 4/	32,544	8,498	28,801	(-4,755)	10,087
Wyoming	3,787	1,341	2,446	--	1,918
Outlying Areas:					
American Samoa	1,207	--	1,207	--	--
Canal Zone	--	--	--	--	2,343
Guam	4,394	354	3,949	91	3,403
Puerto Rico	68,159	6,857	61,302	--	--
Virgin Islands	3,280	371	2,909	--	1,516
Trust Territory of the Pacific Islands	3,120	458	2,662	--	--

1/ Cash expenditures for food services represent expenditures of revenues from Federal, State, and local tax sources and do not include expenditures or receipts from sales.

2/ Expenditures for pupil activities represent expenditures of tax revenues and do not include expenditures made from fees, gate receipts, sales, etc.

3/ 1976 data from Department of Agriculture

4/ Data in column 2 do not include amounts shown in column 5. Data in column 5 represent the offsetting receipts from sales of tickets and concession for student body activities.

Table 6.--Current expenditure per pupil in average daily attendance at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1976-77

State or other area	Total	Major function					
		Administration 1/	Instruction 1/2/	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	$1,544	$64	$1,026	$15	$61	$180	$199
Alabama	1,034	28	693	23	38	90	163
Alaska	3,260	385	2,160	(3/)	179	537	(4/)
Arizona	1,463	49	1,003	(3/)	43	206	162
Arkansas	992	42	665	5	54	104	122
California	1,570	31	1,116	9	25	147	244
Colorado	1,573	34	1,210	62	55	211	1
Connecticut	1,679	67	1,269	31	76	216	(4/)
Delaware	1,815	75	1,132	21	97	247	242
District of Columbia	2,325	114	1,543	25	30	379	234
Florida	1,308	64	892	(3/)	40	144	167
Georgia	1,179	83	702	26	--	193	176
Hawaii	1,723	104	1,156	30	43	142	248
Idaho	1,085	41	781	4	56	141	63
Illinois	1,635	72	1,108	14	60	216	164
Indiana	1,300	35	848	11	64	181	161
Iowa	1,585	62	1,053	10	77	216	168
Kansas	1,454	59	975	9	67	188	156
Kentucky	1,035	29	737	9	67	107	87
Louisiana	1,156	72	770	7	84	116	108
Maine	1,213	40	896	7	73	155	43
Maryland	1,821	47	1,194	19	80	249	232
Massachusetts	1,966	69	1,346	21	81	249	200
Michigan	1,754	78	1,111	6	72	216	270
Minnesota	1,729	62	1,132	15	103	191	226
Mississippi	994	90	732	15	65	94	--
Missouri	1,310	47	914	10	69	160	111
Montana	1,660	62	1,125	14	78	183	198
Nebraska	1,542	80	1,009	9	55	191	197
Nevada	1,379	31	916	10	52	183	186
New Hampshire	1,282	50	884	15	70	152	110
New Jersey	2,057	79	1,321	35	79	252	291
New Mexico	1,320	44	897	11	68	150	150
New York	2,398	87	1,442	28	128	217	496
North Carolina	1,138	29	820	4	44	110	132
North Dakota	1,351	53	899	3	105	169	122
Ohio	1,378	55	896	8	47	175	199
Oklahoma	1,227	47	807	6	52	147	169
Oregon	1,814	73	1,174	10	78	225	235
Pennsylvania	1,771	63	1,081	25	73	221	307
Rhode Island	1,674	118	1,228	16	61	251	--
South Carolina	1,092	34	749	9	37	120	143
South Dakota	1,218	78	917	9	67	148	(4/)
Tennessee	1,106	23	743	6	50	113	172
Texas	1,255	171	833	14	30	145	62
Utah	1,207	22	790	6	37	140	212
Vermont	1,439	59	934	12	81	192	161
Virginia	1,370	32	947	9	65	168	149
Washington	1,607	51	1,177	8	80	222	68
West Virginia	1,265	40	839	11	95	146	133
Wisconsin 5/	1,723	45	1,112	7	89	211	259
Wyoming	1,704	165	995	96	77	191	181
Outlying Areas:							
American Samoa	639	23	589	--	16	10	--
Canal Zone	1,704	87	1,290	--	38	236	53
Guam	1,493	245	954	21	153	51	70
Puerto Rico	582	30	478	11	16	18	28
Virgin Islands	1,322	50	1,134	15	48	76	--
Trust Territory of the Pacific Islands	551	47	504	--	--	--	--

1/ States using newer classification systems include the expenditure for the principal's office in administration, resulting in a higher expenditure for administration and a lower expenditure for instruction.
2/ Includes expenditures for summer school.
3/ Data for attendance and health services have been included in other functions.
4/ Newer classification systems provide for fixed charges expended by local school systems to be distributed throughout the other functions.
5/ See footnote 5 on table 4.

Table 7.--Percent distribution of current expenditures at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1976-77

State or other area	Total	Major function					
		Administration 1/	Instruction 2/	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	100.0	4.1	66.5	.9	4.0	11.6	12.9
Alabama	100.0	2.7	67.0	2.2	3.6	8.7	15.8
Alaska	100.0	11.8	66.3	(3/)	5.5	16.5	(4/)
Arizona	100.0	3.3	68.6	(3/)	2.9	14.1	11.1
Arkansas	100.0	4.1	67.1	.5	5.4	10.5	12.3
California	100.0	1.9	71.1	.5	1.6	9.3	15.5
Colorado	100.0	2.2	76.9	3.9	3.5	13.4	.1
Connecticut	100.0	4.0	75.6	3.0	4.5	12.9	(4/)
Delaware	100.0	4.1	62.4	1.2	5.4	13.6	13.4
District of Columbia	100.0	4.9	66.4	1.1	1.3	16.3	10.1
Florida	100.0	4.9	68.2	(3/)	3.1	11.0	12.8
Georgia	100.0	7.0	59.5	2.2	--	16.4	14.9
Hawaii	100.0	6.0	67.1	1.8	2.5	8.3	14.4
Idaho	100.0	3.8	72.0	.4	5.1	12.9	5.8
Illinois	100.0	4.4	67.7	.9	3.7	13.2	10.1
Indiana	100.0	2.7	65.3	.8	4.9	13.9	12.4
Iowa	100.0	3.9	66.4	.6	4.9	13.6	10.6
Kansas	100.0	4.1	67.0	.6	4.6	12.9	10.8
Kentucky	100.0	2.8	71.2	.8	6.5	10.3	8.4
Louisiana	100.0	6.2	66.6	.6	7.2	10.1	9.3
Maine	100.0	3.3	73.9	.5	6.0	12.7	3.6
Maryland	100.0	2.6	65.6	1.0	4.4	13.7	12.7
Massachusetts	100.0	3.5	68.5	1.1	4.1	12.6	10.2
Michigan	100.0	4.4	63.3	.4	4.1	12.3	15.4
Minnesota	100.0	3.6	65.5	.9	6.0	11.0	13.1
Mississippi	100.0	9.1	73.7	1.5	6.4	9.4	--
Missouri	100.0	3.5	69.7	.8	5.3	12.2	8.5
Montana	100.0	3.8	67.8	.9	4.7	11.0	11.9
Nebraska	100.0	5.2	65.4	.6	3.6	12.4	12.8
Nevada	100.0	2.3	66.5	.8	3.8	13.2	13.5
New Hampshire	100.0	3.9	69.0	1.2	5.5	11.9	8.6
New Jersey	100.0	3.9	64.2	1.7	3.8	12.3	14.1
New Mexico	100.0	3.3	68.0	.8	5.2	11.3	11.4
New York	100.0	3.6	60.1	1.2	5.4	9.1	20.7
North Carolina	100.0	2.5	72.1	.4	3.9	9.7	11.6
North Dakota	100.0	3.9	66.6	.2	7.8	12.5	9.0
Ohio	100.0	4.0	65.1	.5	3.4	12.7	14.4
Oklahoma	100.0	3.9	65.8	.4	4.2	12.0	13.7
Oregon	100.0	4.0	64.7	.5	4.3	12.4	14.0
Pennsylvania	100.0	3.6	61.1	1.4	4.1	12.5	17.3
Rhode Island	100.0	7.0	73.4	1.0	3.7	15.0	--
South Carolina	100.0	3.2	68.6	.8	3.4	11.0	13.1
South Dakota	100.0	6.3	75.3	.7	5.5	12.2	(4/)
Tennessee	100.0	2.1	67.1	.5	4.5	10.2	15.5
Texas	100.0	13.6	66.4	1.1	2.4	11.6	4.9
Utah	100.0	1.8	65.5	.5	3.0	11.6	17.6
Vermont	100.0	4.1	64.9	.8	5.6	13.4	11.2
Virginia	100.0	2.3	69.1	.7	4.8	12.3	10.9
Washington	100.0	3.2	73.3	.5	5.0	13.8	4.2
West Virginia	100.0	3.2	66.3	.9	7.5	11.5	10.5
Wisconsin 5/	100.0	2.6	64.5	.4	5.2	12.3	15.0
Wyoming	100.0	9.7	58.4	5.6	4.5	11.2	10.6
Outlying Areas:							
American Samoa	100.0	3.6	92.2	--	2.6	1.6	--
Canal Zone	100.0	5.1	75.7	--	2.2	13.8	3.1
Guam	100.0	16.4	63.9	1.4	10.2	3.4	4.7
Puerto Rico	100.0	5.2	82.2	1.9	2.7	3.1	4.9
Virgin Islands	100.0	3.8	85.8	1.0	3.6	5.8	--
Trust Territory of the Pacific Islands	100.0	8.4	91.6	--	--	--	--

1/ States using newer classification systems include the expenditure for the principal's office in administration, resulting in a higher expenditure for administration and a lower expenditure for instruction.
2/ Data in column 4 include expenditures for free summer school.
3/ Expenditures for this function were included in amounts reported in other functions.
4/ Newer classification systems provide for fixed charges expended by local school systems to be distributed throughout the other functions.
5/ See footnote on table 4.

Table 8.--Public elementary and secondary school average daily attendance and expenditures at the local level, reported for administration of P.L. 81-874 and P.L. 89-10, by State or other area: Aggregate United States, 1976-77

State or other area	Average daily attendance (ADA) (in thousands)	Current expenditures as defined by P.L. 84-874 and P.L. 89-10				
		Thousands of dollars			Average per pupil in ADA	
		Total	From Federal sources	From State and local sources	Total dollars	Percent increase from 1975-76
1	2	3	4	5	6	7
50 States and D.C.....	40,832	$63,737,685	$4,094,717	$59,642,968	$1,561	9.1
Alabama.....	707	794,919	86,896	708,023	1,124	10.7
Alaska.....	83	268,457	16,090	252,367	3,227	13.8
Arizona.....	468	701,306	57,008	644,298	1,497	11.0
Arkansas.....	427	422,357	40,123	382,233	988	7.7
California.....	4,502	7,166,614	481,077	6,685,536	1,592	12.6
Colorado.....	527	840,573	43,550	797,023	1,595	13.4
Connecticut.....	585	991,417	34,089	957,329	1,695	10.9
Delaware.....	111	203,372	14,970	188,402	1,828	13.7
District of Columbia 1/..	105	247,779	76,308	171,471	2,355	26.4
Florida.....	1,447	1,924,755	194,185	1,728,570	1,329	2.4
Georgia.....	1,001	1,199,903	103,592	1,096,312	1,199	12.0
Hawaii.....	160	283,830	27,563	256,267	1,775	14.2
Idaho.....	187	207,769	18,527	188,742	1,109	4.7
Illinois.....	1,993	3,373,109	146,981	3,226,128	1,693	10.5
Indiana.....	1,055	1,389,025	61,598	1,327,427	1,316	9.2
Iowa.....	568	918,846	35,350	883,496	1,617	11.5
Kansas.....	415	619,613	40,101	579,512	1,495	9.5
Kentucky.....	637	667,282	71,436	595,846	1,048	11.6
Louisiana.....	783	926,389	110,289	816,100	1,184	4.5
Maine.....	226	279,961	17,216	262,745	1,237	8.0
Maryland.....	756	1,377,437	88,479	1,288,958	1,823	9.4
Massachusetts.....	1,047	2,096,500	62,977	2,033,522	2,003	9.3
Michigan.....	1,864	3,238,133	120,282	3,117,851	1,737	7.6
Minnesota.....	810	1,405,030	58,336	1,346,694	1,735	10.6
Mississippi.....	476	471,036	62,031	409,005	989	13.1
Missouri.....	849	1,116,136	75,897	1,040,259	1,314	10.2
Montana.....	155	261,915	21,143	240,772	1,685	10.9
Nebraska.....	294	454,524	22,354	432,170	1,547	12.6
Nevada.....	130	181,482	12,119	169,363	1,397	7.5
New Hampshire.....	160	211,850	11,863	199,987	1,320	9.7
New Jersey.....	1,279	2,664,976	104,843	2,560,133	2,083	10.2
New Mexico.....	260	343,942	71,122	272,821	1,322	10.9
New York.....	2,834	6,840,455	293,279	6,547,176	2,414	3.7
North Carolina.....	1,102	1,275,572	121,255	1,154,317	1,158	9.7
North Dakota.....	124	167,148	14,845	152,303	1,343	14.9
Ohio.....	2,058	2,855,714	14,002	2,741,711	1,387	10.7
Oklahoma.....	558	695,976	70,840	625,136	1,246	15.4
Oregon.....	427	772,962	43,594	729,367	1,812	7.0
Pennsylvania.....	2,000	3,549,898	223,926	3,325,972	1,775	10.3
Rhode Island.....	157	268,634	13,733	254,901	1,716	12.0
South Carolina.....	563	626,703	83,759	542,944	1,112	9.5
South Dakota.....	141	174,984	20,316	154,668	1,245	1.1
Tennessee.....	822	914,884	81,018	833,866	1,113	14.9
Texas.....	2,567	3,258,732	303,296	2,955,436	1,270	7.6
Utah.....	284	346,512	30,092	316,420	1,219	10.2
Vermont.....	97	139,784	4,583	135,202	1,443	6.8
Virginia.....	1,015	1,394,906	122,135	1,272,772	1,375	10.6
Washington.....	723	1,153,657	79,632	1,074,024	1,595	8.6
West Virginia.....	369	469,645	32,751	436,894	1,274	10.7
Wisconsin.....	839	1,441,607	45,009	1,396,597	1,718	11.2
Wyoming.....	84	142,154	8,255	133,899	1,692	6.8
Outlying Areas:						
American Samoa.....	9	6,398	2,165	4,233	717	(-18.2)
Canal Zone.....	11	18,744	18,744	- 0 -	1,742	30.2
Guam.....	26	41,309	7,237	34,071	1,609	7.3
Puerto Rico.....	646	404,629	63,760	340,869	626	2.4
Virgin Islands.....	24	34,048	2,985	31,063	1,432	(-2.6)
Trust Territory of the Pacific Islands.....	30	18,363	5,084	13,278	610	28.0

1/ Revenues from Federal sources for the District of Columbia include 26.8 percent of the revenues from local sources, since that percent of the general revenues of the District of Columbia were reported received from the Federal Government in FY 1977.

Appendix

Reproduction of NCES Form 2350-6

Appendix—Reproduction of NCES Form 2350-6

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
EDUCATION DIVISION
WASHINGTON, D.C. 20202
ELEMENTARY-SECONDARY GENERAL INFORMATION SYSTEM *(ELSEGIS IX)*
FALL SURVEY, PART 4, FISCAL REPORT FOR FISCAL YEAR 1978
(This report is authorized by law (20 U.S.C. 1221e-1). While you are not required to respond, your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.)
NOTE: Report all amounts to the nearest dollar. Before completing this form, read instructions carefully.

FORM APPROVED
OMB NO. 51-R0702
DUE DATE: MARCH 15, 1978
DATE PREPARED
STATE *(or territory)*

HANDBOOK II REFERENCE ACCOUNT NUMBERS	REVENUE AND NONREVENUE RECEIPTS FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION ITEM	REPORT TO NEAREST DOLLAR
10	1. REVENUE FROM LOCAL SOURCES a. PROPERTY TAXES	
	b. OTHER SOURCES	
20	2. REVENUE FROM INTERMEDIATE SOURCES	
30a and 1711a	3. REVENUE FROM STATE SOURCES	
30b, 40 and 1711b	**REVENUE FROM FEDERAL SOURCES BY PROGRAM**	
	4. ELEMENTARY/SECONDARY EDUCATION ACT, ESEA	
	5. NATIONAL DEFENSE EDUCATION ACT, NDEA	
	6. PUBLIC LAW 81-815 *(school construction)*	
	7. PUBLIC LAW 81-874 *(maintenance and operation)*	
	8. VOCATIONAL EDUCATION	
	9. SCHOOL LUNCH, SPECIAL MILK, AND RELATED CHILD FEEDING PROGRAMS a. CASH	
	b. VALUE OF DONATED COMMODITIES	
	10. EMERGENCY SCHOOL ASSISTANCE PROGRAM, ESAP	
	11. ALL OTHER REVENUE FROM FEDERAL SOURCES	
	12. TOTAL REVENUE FROM FEDERAL SOURCES	
10-70	13. TOTAL NONREVENUE RECEIPTS	
10-70	14. TOTAL ALL RECEIPTS *(1a + 1b + 2 + 3 + 12 + 13)*	

	CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
100	15. ADMINISTRATION			
200	16. INSTRUCTION			
300/400	17. ATTENDANCE AND HEALTH SERVICES			
500	18. PUPIL TRANSPORTATION SERVICES			
600/700	19. OPERATION AND MAINTENANCE OF PLANT			
900	20. FIXED CHARGES			

NCES FORM 2350-6, 12/77 REPLACES OE FORM 2350-6, WHICH IS OBSOLETE.

CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS *(Continued)*

HANDBOOK II REFERENCE ACCOUNT NUMBERS	A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874 *(continued)*	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
930 and 1711	21. NET EXPENDITURES FOR FOOD SERVICES			
1000	22. NET EXPENDITURES FOR STUDENT BODY ACTIVITIES			
	23. FREE PUBLIC SUMMER SCHOOLS			
	24. TOTAL EXPENDITURES			
12 and 13	25. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS *(reimbursement for expenditures shown in items reported above)*	$		$
	Expenditures made from Federal funds granted under Public Law 89-10 *(included in above items)*			
	26. ESEA, TITLE I	$	$	$
	27. ESEA, TITLE II			
	28. ESEA, TITLE III			
	29. TOTAL EXCLUSIONS *(sum of lines 25 thru 28)*	$	$	$
	30. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10 *(line 24 minus line 29)*	$	$	$

ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL

	SUMMER SCHOOL IN FTE	REGULAR DAY SCHOOL	TOTAL
31. AVERAGE DAILY ATTENDANCE THROUGH GRADE 12 OF PUBLIC SCHOOL PUPILS SERVED BY PROGRAMS FOR WHICH EXPENDITURES ARE REPORTED ON LINE 30			

32. CURRENT EXPENDITURE PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10

LINE 30 *(total)*		LINE 31 *(total)*		EXPENDITURE PER PUPIL *(to the nearest cent)*
$	divided by	ADA	equals	$

	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
33. EXPENDITURES FOR CURRENT PURPOSES FROM FEDERAL FUNDS OTHER THAN ESEA, TITLES I, II, AND III INCLUDED IN LINE 30	$	$	$
34. OTHER CURRENT EXPENDITURES *(not included above)*	$	$	$
EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE AGENCY ADMINISTRATION			
35. CAPITAL OUTLAY *(sites, buildings, improvements, etc.)*	$	$	$
36. DEBT SERVICE a. PAYMENTS FOR INTEREST			
36. DEBT SERVICE b. PAYMENTS FOR PRINCIPAL			
36. DEBT SERVICE c. OTHER EXPENDITURES FOR DEBT SERVICE			
37. EXPENDITURES FOR INTERMEDIATE ADMINISTRATIVE AGENCIES			
38. EXPENDITURES FOR STATE EDUCATION AGENCY ADMINISTRATION			
39. TOTAL *(sum of lines 34 thru 38)*	$	$	$

CERTIFICATION - I HEREBY CERTIFY that, to the best of my knowledge and belief, the above data in lines 15 thru 31 constitute a full and true report of expenditures for and average daily attendance of students in free public elementary and secondary schools in *(name of State)* _____ during the 1976-77 school year as defined for purposes of Public Law 89-10.

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL

SIGNATURE OF AUTHORIZED OFFICIAL

SUBMIT COMPLETED FORM TO:

Assistant Secretary for Education
National Center for Education Statistics
Elementary-Secondary Surveys Branch
400 Maryland Avenue, SW
Washington, D.C. 20202

PREPARED BY *(name and title)*

AGENCY TELEPHONE	AREA CODE	NUMBER	EXTENSION

PLEASE READ THESE INSTRUCTIONS AND DEFINITIONS BEFORE COMPLETING NCES FORM 2350-6. MAIL THE COMPLETED FORM TO ASE, NCES.

SPECIAL DEFINITIONS

Local Education Agency, means a board of education or other legally constituted local school authority having administrative control and direction of free public education in a county, township, independent, or other school district located within a State. Such term includes any State agency which directly operates and maintains facilities for providing free public education *(within a county, township or other political subdivision of a State).*

Free Public Education, means education which is provided at public expense, under public supervision and direction, without tuition charge, and which is provided as elementary or secondary school education in the applicable State, **excluding any education provided beyond grade 12.**

Current Expenditures, means expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities, but not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds granted under Titles I, II, or III of the Elementary and Secondary Education Act of 1965 *(Public Law 89-10).*

Average Daily Attendance. Should be reported in accordance with State law, except that the ADA for education beyond grade 12 and for adult education should be excluded; also, exclude the ADA of pupils for whom tuition payments are received from patrons. Where summer school expenditures are included, Average Daily Attendance *(in full time equivalence)* of pupils involved must be included.

REVENUE AND NONREVENUE RECEIPTS

Revenue receipts are additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. State contributions to retirement systems, pensions funds, and social security are to be included. **Do not include** moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State museums, teacher retirement, teacher placements, etc.

Revenue from local sources. Enter all revenue produced within the school district and available to the district in the amount produced. These school districts may be common school districts, elementary school districts, high school districts, unified school districts, town school districts, city school districts, county school districts, divisions, reorganized school districts, cooperative school districts, dependent school districts, independent school districts, etc.

Line 1a. Report money from local levies on the real and personal property in the school districts. Interest and penalties on delinquent property taxes are also reported here.

Line 1b. Include other taxation, appropriations, and income from permanent funds and endowments, receipts from the sale of junk, fines, interest on bank deposits and investments, temporary rents and any other revenue receipts from local governments not included elsewhere. Also include revenue from funds collected for tuition and transportation paid by patrons, gifts from philanthropic foundations and gifts from private individuals or organizations. Net receipts from food services, student body or other activities should also be included.

Line 2. Revenue from intermediate sources. Include all funds collected by an intermediate administrative unit, or a political subdivision between school districts and the State, and used for public elementary and secondary school purposes, except money collected by an intermediate unit as an agent for the local district, and returned to the local school district in the same amount as collected *(or less only collection costs)*, is recorded as revenue from local sources. Funds from taxation and appropriation, income from permanent funds and endowments, and other cash and noncash revenue receipts are to be included.

An illustration of revenue from intermediate sources is the case of a county intermediate administrative unit which collects taxes within the several local school districts in the county, and distributes the money thus collected to the local districts on some flat-grant or equalization-aid basis. Another illustration is a county that is not a school unit of any kind, but which may collect and distribute money for school purposes as described in the preceding illustration.

If the school district operating the schools is countywide, the revenue from county sources should be reported as revenue from local sources.

Line 3. Revenue from State Sources. Include revenues from the State for operation of the State board and State department of education and all funds collected by the State and distributed to intermediate and local school districts in amounts different from those which were collected within such local units. Examples of the kinds of revenue recorded in the accounts under this classification are State grants of money for such things as: General school purposes, Vocational education, Transportation, Special education for exceptional children, Textbooks, Capital outlay, Debt service, Tuition, Consolidation aid, Mining camp aid, Aid for orphans, Library aids, Salaries of officials Cost-of-living adjustments, Visiting teacher programs, Driver education, Child care centers, and Evening school salaries.

Do not include moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State musuems, teacher retirement, teacher placements, etc.

Enter the total of all State money collected by the State and distributed to local education agencies through State taxation and appropriation, State permanent funds and endowments, cash and noncash revenue receipts. Include receipts for school services that do not go through the books of the local school system; e.g., State contributions to employee retirement systems and value of textbooks furnished by the State.

DO NOT INCLUDE funds from Federal sources which are distributed through the State education agency. **Such Federal funds are to be included in items 4 through 12.** This instruction is consistent with revision of Handbook II made by the U.S. Office of Education - Committee on Educational Data Systems (OE-CEDS) School Finance Standing Committee. The change was transmitted to the State education agencies by a memorandum dated February 16, 1966.

Lines 4-12. Revenue from Federal sources. Include ALL Federal funds for State and intermediate administration AND those going to local school systems either directly or through the State as a distribution agency. Do not include Federal funds going to agencies other than the local public school systems, e.g., that part of ESEA Title I dealing with programs for State operated or supported schools for the handicapped.

Line 13. Enter the total amount received by local education agencies from the sale of bonds, real property and equipment, loans, and proceeds from insurance adjustments.

CURRENT EXPENDITURES (Do not include funds for State or intermediate administration)

Column (1). Report only expenditures by local educational agencies. Where the intermediate or State agency functions as a local educational agency, their expenditures for free public elementary and secondary education are to be included in this column.

Column (2). Report direct State and/or intermediate agency expenditures for operation of free public elementary and secondary schools at the local level, where such expenditures are not recorded in the regular accounts of the local educational agency; e.g., State contributions to employee retirement and textbooks furnished by the State, and therefore have not been reported in Column (1). Do not include expenditures for State institutional schools, or for State or intermediate administration.

Lines 15-20. Only the expenditures for operation of schools through grade 12 should be included. Exclude Outgoing Transfer Accounts, 1400 Series, except for the transfer of funds and pupils to local educational agencies in other States; in such cases, both the money AMOUNT transferred and the ADA should be included for the State of residence and excluded from the ADA and expenditures for the RECEIVING State.

Line 21. Report only NET cash expenditures made by the local education agencies from Federal, State, and local tax sources to cover the deficit for food services *(including the special milk program, school lunch and related child feeding programs, but excluding the value of commodities received from the Federal government and income from sales)*. Net expenditures can be obtained by two methods, (1) subtracting income from sales of lunches from gross cash expenditures OR (2) reporting all tax dollars from Federal, State and local sources.

Line 22. Report only expenditures from public school funds to cover deficits for student-body activities *(such as interscholastic athletics, entertainments, etc.)* which are not part of the regular instructional program; exclude expenditures charged against receipts from the sale of tickets, student activity fees, etc.

Line 23. Include current expenditures for summer schools only when provided under public supervision and direction at public expense *(without tuition charge)*. If these expenditures are already included in lines 1 through 9, do not enter a dollar figure here; instead, insert note "included in lines 1 through 9." If you cannot furnish ADA for summer school, do not report expenditures for summer school.

Line 25. Report tuition and transportation fees received from patrons which are a reimbursement for items of expenditure reported in lines 1 through 9.

Lines 26-28. Report expenditures made from Federal funds granted under Title I for the education of children of low income families under Title II for school library resources, textbooks, and other instructional materials and under Title III for supplementary educational centers and services. Report only expenditures that have been included in the expenditures reported in lines 15-20. If these moneys do not go through the books of local school systems, please report the amount in parentheses and explain.

ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL DATA

Line 31. Include average daily attendance for summer school pupils if line 23 is completed or if summer school expenditures are included on lines 15-20. Summer school average daily attendance should be adjusted to full-time equivalence of regular day school attendance.

Line 33. Pursuant to Part B, Sections 121 through 123 of Public Law 91-230, in order to administer "Special Incentive Grants," it is necessary for the U.S. Office of Education to establish an effort index. To do this, information is needed on the amount of Federal funds *(other than ESEA, Titles I, II, and III)* included in the expenditures reported on line 30. If actual expenditure data is not available, please report your best estimate of the included expenditures made from Federal funds.

Line 34. Include here any CURRENT EXPENDITURES not reported in lines 15-23. Enter expenditures for services provided by the school system for the community, such as recreational activities, civic activities, public libraries operated by the school system, child care centers of the school system, welfare activities of the school system, services to nonpublic school pupils, etc. Include expenditures for summer Head Start programs operated as part of the school system's program.

EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE ADMINISTRATION

Line 35. Enter the amount spent by and for local education agencies to acquire and improve sites, construct and equip buildings, and purchase other equipment *(classified as capital outlay)*.

Line 36a. Enter the amount spent by and for local education agencies for interest payments on bonds, and short-term and long-term loans. School-housing authority interest payments should also be included.

Line 36b. Enter the amount spent by and for local education agencies for payments on principal to retire serial bonds, short- and long-term loans, warrants or bills; include payments on principal to school-housing authorities.

Line 37. Include expenditures for administration by county or other intermediate administrative units.

Line 38. Include expenditures for administration by State board of education and State department of education *(excluding expenditures for vocational rehabilitation and salaries for personnel for supplementary services such as State library, State museum, teacher retirement, and teacher placement, etc.)*.

☆U.S. GOVERNMENT PRINTING OFFICE: 1979-281-252/2007

RELATED NCES PUBLICATIONS

NCES 78-105	Education Directory, Public School Systems, 1977-78
NCES 77-154	Preprimary Enrollment, October 1975
NCES 78-100	Bond Sales for Public School Purposes, 1975-76
NCES 78-102	Revenues and Expenditures for Public Elementary and Secondary Education, 1975-76
NCES 78-133	Statistics of Public Elementary and Secondary Day Schools, 1977-1978 School Year (Final)
NCES 76-152	Statistics of State School Systems, 1973-74
NCES 76-156	Statistics of Local Public School Systems, Finance, 1972-73
NCES 78-106	Education Directory, State Education Agency Officials, 1977
NCES 78-402	Digest of Education Statistics, 1977-78
NCES 78-403	Projections of Education Statistics to 1986-87
NCES 78-405	Condition of Education 1978 Edition